UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

IN RE:	:	
JEANNE S. DILORETO	:	
Putative Debtor.	:	
ERIC R. DINALLO, Superintendent of Insurance for the State of New York, in his capacity as Liquidator of Nassau Insurance Company,	: : :	Civil Action No.: 08-4491
Appellant.	:	
JEANNE S. DILORETO,	:	
Cross-Appellant.	: : _:	

ORDER

AND NOW, this 22nd day of November, 2010, upon consideration of Appellant Eric DiNallo's brief (doc. no. 14), Cross-Appellant Jeanne S. Diloreto's brief (doc. no. 15), oral argument held on November 19, 2010, and for the reasons stated in the accompanying Memorandum Opinion, it is hereby **ORDERED** that Appellants' appeals are **DENIED** and the decision of the Bankruptcy Court is **AFFIRMED**. The Clerk of Court is directed to mark this case closed.

/s/ Mitchell S. Goldberg